

Chapter 9.—Bills and Remittances.

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General Explanations.

139. Orders from one treasury upon another can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as stated below—*vide* Articles 142 to 144. A list of the treasuries which issue and cash bills is given in Appendix D.

1. An Accountant General may issue a telegraphic order instead of a supply bill on payment by the remitter of the cost of the telegram. But the greatest care must be taken at all treasuries not to pay on a telegram to any one who is not well known and of undoubted respectability, and to refer for confirmation in any doubtful case. All remittances through the telegraph must be granted on this understanding, and the fact of payment must be reported at once by telegraph to the issuing officer. When a telegraphic order is issued on a treasury in another province, the transaction should, if its amount is ₹50,000 or more, be treated as a Foreign Remittance, the usual advice being sent to the Accountant General. Orders for smaller amounts should be treated as Supply Bills.

2. Officers in charge of civil treasuries in the Bombay Presidency and of those at Quetta, Indore and Ajmer, are authorised to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, Deesa, and Asirgarh, on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

3. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the military treasure chest at Deesa and Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

4. Officers in charge of Civil treasuries in the Punjab are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for Military purposes.

5. Officers in charge of Civil treasuries in the United Provinces of Agra and Oudh are allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Lansdowne for Military purposes only.

6. Officer in charge of the Civil treasury at Nimar is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment of bills of the Chaplain of Neemuch and his establishment.

140. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer*; the person on whom it is drawn (and who will have to pay it) is the *drawee*; the person to whom the bill is granted is the *remitter*; the person to whom it is payable is the *payee*.

141. ~~A Remittance Transfer Receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee.~~ A supply bill is transferable; according to its form it is payable "to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "pay to C. D.," or "pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has

Article 139, Chapter 9, page 68—

7 Rule 2.—Strike out the word “ Deesa ” in line 3.

Rule 3.—Strike out the words “ Deesa and ” in line 2.

1st List—10-3-13.

Article 141, page 68—

For the first sentence “ A Remittance Transfer Receipt..... person named therein as payee ” substitute “A Remittance Transfer Receipt is not transferable and is only payable to or on the receipt of the person named therein as payee, but payment will be made, if so desired, on the endorsement of the Remittance Transfer Receipt in favour of a recognised bank.”

(The rest of the Article may stand).

[9th List—1-7-15.]

Page 68, Article 139.—

Insert the following as Rule 7 under this Article :—

“An Accountant General or Comptroller is authorised, at his discretion to permit specified treasuries to issue Remittance Transfer Receipts on specified sub-treasuries, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each sub-treasury. Whenever a sub-treasury, on which it is proposed to issue Remittance Transfer Receipts is situated in another Province, the Account officer of that Province should be consulted as to the advisability of permitting Remittance Transfer Receipts to be issued on the sub-treasury and as to the money limit.”

13th List—1-4-16.

Page 69—Article 143 A (2).

Insert the following as entry (8) under this article, altering the numbers of the existing last two entries as (9) and (10):—

(8) Remittances of tributes payable to the Baroda Darbar.

For remittances to the Baroda Darbar of tributes payable to it by certain States.

15th list—1-11-16.

Page 72, Article 143 B.

In entry No. (10) under this Article, as introduced by the 14th List of Corrections dated the 1st July 1916. substitute the words "Accountants General, Madras, Bombay and Bengal" for "Accountants General, Madras and Bombay" occurring in lines 2 and 3.

[16th List—2-1-17.]

Article 142, page 69—

Insert the following as Note 1 under this article, numbering the existing note as Note 2:—

NOTE 1.—The term "Sepoy" as used here includes non-combatants mentioned in Appendix XXVIII, Army Regulations, India, Volume II.

8th List—1-4-15.

Pages 69 to 74, Articles 143A to 143F, as introduced by the 7th List of Corrections, dated the 15th January 1915.

Delete entry No. (1) under Article 143C., and renumber the other entries accordingly.

Add the following entry as entry No. (10) under Article 143B.

Trust Funds	To Government officers in favour of the Controller of Currency or the Accountants-General, Madras and Bombay, for the purchase of Government Promissory Notes out of funds held in trust, including Native States' transactions.
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Substitute the following for Article 143F:—

To Military officers at par

(1) For purchase of Government Promissory Notes out of funds held in trust.	To Military officers in Military employ in favour of the Controller of Currency or the Accountant-General, Madras or Bombay.
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Insert the following as a new Article, viz., 143G:—

143G. To the public at par.

For the purchase of Government Promissory Notes.	At treasuries other than those in charge of a branch of a Presidency Bank for remittance to the headquarters, office of a Presidency Bank for the purpose of the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases should not be below Rs.5,000.
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NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Bank of Bengal,
Bombay,
Madras,
Calcutta,
Bombay, and marked "for investment in Government securities."
Madras,

14th List—1-7-16.

Articles 142 to 144, pages 69 to 75—

Substitute the following for the existing articles:—

Money-limit of Remittance Transfer Receipts.

142. No transfer receipt should be granted for less than Rs15 save when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE. For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 97 and the rule which follows it.

Issue of Remittance Transfer Receipts by Treasury Officers.

143. Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the conditions specified under Articles 143A to 143F.

143A. To an Officer in the Civil, Military, and Public Works ^{and Railway,} Departments *at par* for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

(1) Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer. On grant of a transfer receipt its number should be noted on the application, which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.

N.B.—Remittance for purposes of the Local Funds named in annexure B to this Chapter and such additional Funds as may be determined from time to time by the Comptroller General for this purpose are regarded as for *bona fide* public purposes.

Article 143A, page 69, as revised by the 7th list of corrections—

Insert a comma after the word "Military" in line 1 and substitute "Public Works and Railway Departments" for "and Public Works Departments."

In clause (2) after "(1) Public Works" insert the following:—

"(1a) Railway Departments . . . To Disbursing Officers on the conditions prescribed in ' (1) Public Works ' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways."

8th List—1-4-15.

Page 69, Article 143 A.-(2) (1)—

Omit "and" after District Engineers, and insert the following after "District Surveyors":—

"and to all sub-divisional officers in the Public Works Department whether they have drawing accounts or not."

(12th List—3-1-16.)

(2) Under this rule Remittance Transfer Receipts can be issued *at par* in the following cases:—

- | | |
|---|---|
| (1) Public Works
<i>la see slip</i> | To Executive Engineers, District Engineers, and District Surveyors for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or Province on account of another, the adjustment will be made by book transfer. |
| (2) Telegraph | To Telegraph Officers, for remittance to a distance from a treasury at which they have credit. |
| (3) Subscriptions for a public or quasi-public purpose. | Any Local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or quasi-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body. |
| (4) Tea Cess Fund | To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess. |
| (5) Allowances paid by Native States | For remittance of allowances paid by the Native States through Political Officers under Government guarantee or under the special sanction of the Government of India. |
| (6) Messrs. Thomas Cook and Son, Bombay. | For monthly remittances by District Officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back. |
| (7) Remittances to the Maharajah of Burdwan of arrears of revenue from patni taluqs collected in the Districts of Birbhum, Hooghly and Midnapore. | For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluqs sold or advertised to be sold under Regulation VIII of 1819. |
| (6) Pilgrims' remittances | To Commissioner of Police, Bombay, for remittances of proceeds of the estates of the deceased pilgrims in the Hejaz to their heirs. |
| (9) For public purposes | In the case of British regiments of infantry and cavalry and batteries or companies of Royal Artillery and Native corps, in part payment of any of the regimental cheques. |

143B. In the following cases also Remittance Transfer Receipts may be issued to civil officers *at par*:—

- | | |
|---|---|
| (1) Pay and allowances | The remittance of pay and allowances is not ordinarily a <i>bond fide</i> public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn. |
| (2) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds not drawn in Calcutta, to the incumbents or their agents. | |
| (3) For family remittances in the following cases:— | |
| (a) Police | To Native Officers and men of the police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case. |

Page 73, Article 143 C—

Add the following as a new paragraph against clause (3)
“Excise”, as introduced by the 9th list dated 1-7-15.

“For remittance of distillers’ price from one district to another, in
Burma, at a premium of annas 8 for every Rs. 100 or fraction thereof.”

[10th list—1-10-15.]

Article 143C, page 73—

(As amended by the 7th list of corrections.)

Substitute the words “Controller of Currency” for “Comptroller General” in lines 1 and 2 of this Article.

[9th list—1-7-15.]

- (b) Native States' prisoners . For remittance to families of certain Native State prisoners in Central India.
- (4) Emigrants' remittances . . . To Protector of Emigrants for remittances of the estates of deceased emigrants to their heirs.
- (5) Rohilkund and Kumaon Railway . By Naini Tal Treasury to remit the revenue balances of the Rohilkund and Kumaon Railway to Calcutta, provided the sum to be remitted exceeds R150.
- (6) Sawantvadi State . . . To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds R150.
- (7) Burma, Assam or Bengal Military Police. For remittance to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
- (8) For remittance by Public Debt Office of interest on Government promissory notes. ~~For~~ For remittance by the Public Debt office (i) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Government Treasury other than that on which they are enfaced for payment of interest; (ii) of broken interest on allotment certificates; (iii) of broken interest on notes converted under Article 214 or transferred into stock under Article 230.
- (9) Co-operative Societies (credit and non-credit). For remittances between societies provided that the amount to be remitted is not less than R150.
For remittance between Shamrao Vethal Urban Society and its branches on condition that the amount to be remitted at a time is not less than R25.
For remittances between No. 1 Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than R25.

143C. To civil officers at a premium.

- (1) Trust Funds To Government officers in favour of the Comptroller General or the Accountants General, Madras and Bombay, for the purchase of Government promissory notes out of funds held in trust, including Native States' transactions at the following rates of premium on the amounts remitted:—

	Annas.
For every R50 or fraction thereof up to R1,000	8
For every R100 or fraction thereof in excess of R1,000 up to R20,000	8
For every R100 or fraction thereof in excess of R20,000 up to R50,000	4
For every R100 or fraction thereof in excess of R50,000	2

- (2) Land revenue and cesses To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds R600 on payment of premium at the following rates:—

	R
For sums exceeding R600 and not exceeding R1,000	2
For sums exceeding R1,000 and not exceeding R2,000	3
And for every additional R1,000 or fraction of R1,000	1

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus:—

Article 143 C, page 73—

(As amended by the 7th list of Corrections.)

Add the following new Clause :—

- (3) " Excise. To country spirit contractors in Bengal on account of cost price of liquors supplied by them subject to a minimum limit of Rs. 100 and at a premium of one anna per cent."

[9th list—1-7-15.]

Page 69, Article 143 D (4)—

For the existing article 143 D (4) *substitute* the following :—

- (4) Estates of deceased persons and deserters
subject to the Indian Army Act of 1911.

Vide note to Article 473.

13th List—1-4-16.

Received from A. B. on account of C. D., proprietor, the sum of R———on account of land revenue demands to be transferred to his credit under land revenue, *vide* particulars on the reverse, at the ——— treasury.

NOTE 1.—The special arrangement sanctioned for Burma in the letter of the Government of India in the Finance Department No. 463-A., dated 23rd January 1912, regarding the grant of Remittance Transfer Receipts for sums for R10 to R150 at rates current for postal money orders will continue. Further, Remittance Transfer Receipts will also continue to be granted in the Province for payment of land revenue and cesses for sums exceeding R150 at the following rates :—

	R	A.
For sums exceeding R150 but not exceeding R500	1	8
For sums exceeding R500 but not exceeding R600	2	0
For sums exceeding R600	The same rates as for other provinces.	

NOTE 2.—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rent of land appertaining to the Company's coal-fields.

(3) *Excise tax ship*
143D. To Military Officers for cash or in payment of cheques at *par** :—

(1) Pay and allowances of Military Officers on duty or on leave in India. To Paymasters, Controllers, Examiners or Divisional Disbursing officers for remittance beyond the group of Divisions in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

— NOTE.—The groups of Divisions are :—

1st Division.	} Northern Group.
2nd Division, with the Kohat and Bannu Brigades.	
3rd Division, with the Derajat Brigade.	
4th Division.	} Western Group.
5th Division.	
6th Division, with the Aden Brigade.	
7th Division.	} Eastern Group.
8th Division.	
9th Division.	
Burma Division.	

(2) Pay and allowances of Military Officers out of India. To Paymasters, Controllers, Examiners or Divisional Disbursing Officers in favour of the agents in India of a Military Officer who has embarked from any port in India, on account of pay, etc., which became due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.

(3) Printed forms . For remittances to the Superintendent, Government Printing, Rangoon, in payment for printed forms by regimental officers who get cash allowances for printing.

(4) Estates of sepoy and deserters . For remittance of the estates of deceased sepoy and deserters.

* For the purposes of Article 143-D the term "Paymaster" is applicable to officers commanding regiments of Native cavalry and infantry, batteries of Native artillery, detached half Battalions, the Viceroy's and Governors' Body-guards, and the officer commanding the Corps of Sappers and Miners or any of their companies. The term "Paymaster" further includes the paymaster of the Karachi Depot and applies generally to all military officers entrusted with similar duties.

143E. To Military Officers in payment of cheques only *at par* :—

- (1) For private remittances of British Warrant and Non-Commissioned Officers and men (Departmental and Regimental). To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other Disbursing Officers.

NOTE.—The subscriptions of both military and civilian members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance establishment.

- (2) For private remittances of Native officers and men of Native Corps. To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

143F. To Military Officers *at a premium* :—

- (1) For purchase of Government promissory notes out of funds held in trust. To Military Officers in military employ in favour of the Comptroller General or Accountant General, Madras or Bombay, at the same rates of premium as are applicable to similar remittances made by Civil Officers—Article 143-C (1).

Issue of Remittance Transfer Receipts by Military Account Officers.

144. The following are the cases in which the issue of Remittance Transfer Receipts on Civil treasuries by Military Officers is allowed :—

- By Controllers, Examiners, Divisional Disbursing Officers, Field Paymasters and Station Supply Officer, Aden. These officers (see list in Article 397, Note 1) may grant Remittance Transfer Receipts upon any Civil treasury on which they have no assignments for making casual payments, for any of the purposes and subject to the conditions mentioned in Article 143-A, D, E and F.

These officers with the exception of the Station Supply Officer, Aden, may draw transfer receipts *at par* on any treasury in India for Military Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than Rs50 in each case.

NOTE.—Remittance Transfer Receipts *at par* should not be used except by Field Paymasters for the purpose of making regular periodical payments.

SCHEDULE B.

Cases in which the concession regarding grant of Remittance Transfer Receipts has been withdrawn.

Number of the article in the Civil Account Code.	Nature of concession.
143-A (6)	Seamen's wages For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C.-14 (a).
„ (9)	Countess of Dufferin's Fund . (a) To private persons for the purpose of remitting subscriptions to the Fund. (b) To officers of the Fund for remittances for any purpose.
„ (9A)	Lady Aitchison Hospital for Women, Lahore. (a) For remittances by private persons of subscriptions to the Hospital. (b) For remittances for any purpose by officers of the Hospital Fund.
„ (10)	Victoria Memorial Scholarships Fund. For remittance of subscriptions to the Fund and also for remittances from the Fund for expenditure on the objects of the Fund.
„ (11)	Queen Victoria Memorial Fund. For remittances to the Executive Committee at Calcutta either by local branches of the Committee or by individual subscribers.
„ (11A)	King Edward Memorial Fund. For remittances of subscriptions to the Executive Committees at Presidency towns or Provincial capitals, either by local branches of the Committee or by individual subscribers.
„ (12)	Pasteur Institute of India, Kasauli. For remittances of subscriptions to the Agent, Bank of Bengal, Simla.
„ (12A)	Pasteur Institute of Southern India, Coonoor. For remittances of subscriptions to the branch of the Bank of Madras at Ootacamund or to the sub-treasury at Coonoor.

SCHEDULE B—contd.

Cases in which the concession regarding grant of Remittance Transfer Receipts has been withdrawn—contd.

Number of the article in the Civil Account Code.	Nature of concession.
143-A (21) . . .	Indian Nursing Association and Countess of Minto's Endowment Fund. For remittances to or by the Fund and any of its branches.
.. (23) . . .	Cost of vaccine lymph supplied by the Punjab Vaccine Institute. For remittances by local bodies in the Punjab of the cost of vaccine lymph supplied by the Punjab Vaccine Institute.
143-B (1) . . .	Somali Coast To Government employes in the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.
, (2) Note . . .	Trust Funds Remittance Transfer Receipts were granted under this clause to Municipalities when making investments through the Accountant-General.
143-C (4) . . .	Queen's Military Widows' Fund. To an officer who is a subscriber to the Queen's Military Widows' Fund to the amount of his subscription to that Fund.
.. (6) . . .	For Mess or Regimental purposes. To Regiments or Committees of officers.
143-E (1) . . .	For private remittances of Military Officers in Military employ and Chaplains. To Military Officers in Military employ and to Chaplains.

the same powers of transfer. The writing by which such a right is transferred is called *endorsement*; an endorsement to "C. D. or order" is a special *endorsement*; and the persons to whom successively a bill is transferred are *endorsers*; and the person in rightful possession of a bill at any time is the *holder*.

Money-limit of Remittance Transfer Receipts.

142. No transfer receipt should be granted for less than Rs5 save for public purposes, or when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 97 and the rules which follow it.

Issue of Remittance Transfer Receipts by Treasury Officers.

143. Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the conditions specified under Articles 143A to 143E.

143A. To Officers in the Civil Department at par.

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|--|--|
| <p>(1) To all Civil Officers for <i>bond fide</i> public purposes to be clearly stated in the application.</p> | <p>1. Remittances for purposes of the Local Funds named in Annexure B to this chapter and such additional funds as may be determined from time to time by the Comptroller General for this purpose, as also those of sums realized under processes for the recovery of public demands, are regarded as for <i>bond fide</i> public purposes.</p> <p>2. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the Bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubt whether the object is really public he should state his doubt to the applicant, or take the orders of the District Officer. On grant of a transfer receipt, its number should be noted on the application, which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.</p> |
| <p>(2) Pay and Allowances</p> <p>(a) Districts offices</p> <p>(b) Forest</p> | <p>The remittance of pay and allowances is not ordinarily a <i>bond fide</i> public purpose. The following are cases in which their remittance is specially permitted:—</p> <p>For the remittance of the pay and allowances of clerks deputed from District offices in the United Provinces to the Reid Christian College, Lucknow, for training as typists.</p> <p>For subordinates of other circles attached to the Forest School Circle, United Provinces of Agra and Oudh.</p> |

- (c) Police For subordinates when absent from their districts on duty. But not more than one transfer receipt may be given in the same month in favour of the same subordinate.
- For remittance of pay of Gurkhas of the Burma Military Police on sick leave in Nepal, and in special cases on good cause being shown to men on furlough in Nepal.
- (d) Salt Department For officers and subordinates of the Internal Branch, Northern India Salt Revenue Department.
- (e) Survey and Settlement For subordinates when serving at a distance from the survey parties to which they are attached.
- (f) Criminal Intelligence Department. For Najeebs and approvers as well as for Inspectors and other officers above those grades deputed on duty to a distance from head-quarters.
- (g) Vaccination For Native Superintendents and Vaccinators, under similar circumstances.
- (h) Education For pay and allowances of Apprentice Overseers from the Thomason College, Rurki, who are posted on works for practical training in the United Provinces of Agra and Oudh and other provinces; and for allowances only for Instructors of such Overseers; and for remitting Scholarships from one province to another under the provisions of the Code for European Schools.
- (i) Pensions of Widow and Orphan incumbents on the Indian Civil Service Funds. If not drawn in Calcutta these may be remitted to the incumbents or their Agents *at par*.
- (3) Public Works To Executive Engineers, District Engineers and District Surveyors, for payments to be made outside their divisions, but only on the public service, and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or province on account of another, the adjustment will be made by book transfer.
- (4) Telegraph To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
- (5) Family Remittances—
- (a) Police To native officers and men of the police battalions and police constabulary, for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered by hand to suit the case.
- (b) Native State Prisoners For remittance to families of certain Native State Prisoners in Central India.
- (6) Seamen's Wages For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C. 14 (a).
- (7) Subscriptions for a public or quasi-public purpose. Any Local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or quasi-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury, to the Local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
- (8) Tea Cess Fund To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee, at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess.

Page 71, Article 143A.—

Item 20—~~For~~ “ Co-operative Credit Societies ” *read* “ Co-operative Societies ” and at the end of the first clause against it *add* “ and Act II of 1912, provided that the amount to be remitted is not less than Rs. 150. ”

6th list—1-8-14.

- (9) Countess of Dufferin's Fund . (a) To private persons for the purpose of remitting subscriptions to the Fund.
(b) To officers of the Fund for remittances for any purpose.
- (9A) Lady Aitchison Hospital for Women, Lahore. (a) For remittances by private persons of subscriptions to the Hospital.
(b) For remittances for any purpose by officers of the Hospital Fund.
- (10) Victoria Memorial Scholarships Fund. For remittance of subscriptions to the Fund and also for remittances from the Fund for expenditure on the objects of the Fund.
- (11) Queen Victoria Memorial Fund. For remittances to the Executive Committee at Calcutta either by local Branches of the Fund or by individual subscribers.
- (11A) King Edward Memorial Fund For remittances of subscriptions to the Executive Committees at Presidency towns or Provincial capitals, either by local branches of the Committee or by individual subscribers.
- (12) Pasteur Institute of India, Kasauli. For remittance of subscriptions to the Agent, Bank of Bengal, Simla.
- (12A) Pasteur Institute of Southern India, Coonoor. For remittances of subscriptions to the branch of the Bank of Madras at Ootacamund or to the sub-treasury at Coonoor.
- (13) Allowances paid by Native States. For remittance of allowances paid by Native States through Political Officers under Government guarantee, or under the special sanction of the Government of India.
- (14) Messrs. Thomas Cook & Son, Bombay. For monthly remittances by District Officers to Messrs. Thomas Cook & Son at Bombay of amounts realized by sale of tickets to pilgrims from India to Jeddah and back.
- (15) Emigrants' Remittances . . . To Protector of Emigrants for remittances of the estates of deceased emigrants to their heirs.
- (16) Rohilkund-Kumaon Railway . By the Naini Tal treasury to remit the revenue balances of the Rohilkund Railway to Calcutta, provided the sum to be remitted exceeds Rs150.
- (17) Sawantvadi State . . . To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds Rs150.
- (18) Burma, Assam or Bengal Military Police. For remittances to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
- (19) Interest on Government Promissory Notes. For remittance by the Public Debt Office (I) of interest overdue on Government Promissory Notes which are transmitted to it for renewal by a Government treasury other than that on which they are enfaced for payment of interest, (II) of broken interest on allotment certificates, (III) of broken interests on notes converted under Article 214 or transferred into stock under Article 230.
- (20) Co-operative Credit Societies . For remittances between societies duly registered under Act X of 1904.
For remittances between the Shamrao Vithal Urban Society and its branches on condition that the amount to be remitted at a time is not less than Rs25.
For remittances between the No. I Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than Rs25.

- (21) Indian Nursing Association and Countess of Minto's Endowment Fund. For remittances to or by the Funds and any of their branches.
- (22) Remittances to the Maharaja of Burdwan of arrears of revenue from patni taluks collected in the districts of Birbhum, Hooghly and Midnapore. For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluks sold or advertised to be sold under Regulation VIII of 1819.
- (23) Cost of vaccine lymph supplied by the Punjab Vaccine Institute. For remittances by local bodies in the Punjab of the cost of vaccine lymph supplied by the Punjab Vaccine Institute.
- (24) Pilgrim's remittances . . . To Commissioner of Police, Bombay, for remittances of the proceeds of the estates of the deceased pilgrims in the Hejaz to their heirs.

143B. To Officers in the Civil Department at a premium.

- (1) Somali Coast To Government employés on the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.
- (2) Trust Funds To Government Officers in favour of the Comptroller General or the Accountants General, Madras and Bombay, for the purchase of Government Promissory Notes out of funds held in trust, including Native States transactions, at the following rates of premium on the amounts remitted :—

	Annas.
For every R50 or fraction thereof up to R1,000	8
For every R100 or fraction thereof in excess of R1,000 up to R20,000	8
For every R100 or fraction thereof in excess of R20,000 up to R50,000	4
For every R100 or fraction thereof in excess of R50,000	2

NOTE.—Remittance Transfer Receipts may be granted under this clause to Municipalities when making investments through the Accountant General.

- (3) Land Revenue and Cesses To persons having to pay land revenue and cesses in another district, when the amount to be remitted exceeds R150, on payment of premium at the following rates :—

For sums exceeding R150 and not exceeding R500	1 8
For sums exceeding R500 and not exceeding R1,000	2 0
For sums exceeding R1,000 and not exceeding R2,000	3 0
and for every additional R1,000 or fraction of R1,000	1 0

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus :—

Received from A. B. on account of C. D., proprietor, the sum of R—on account of land revenue demands to be transferred to his credit under land revenue, as per particulars on the reverse, at the—treasury.

NOTE.—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rents of lands appertaining to the Company's coal-fields.

Page 72, Article 143 (B), clause (2)—

*Insert “Bengal” before “Madras and Bombay” in line 3
of this clause.*

6th list—1-R-1A

143C. To Officers in the Military Department for cash or in payment of cheques *at par*.*

- | | |
|---|---|
| (1) For <i>bond fide</i> public purposes to be clearly stated in the application. | To all Military Officers.
If an application for a Remittance Transfer Receipt under this clause clearly specifies the purpose for which the transfer receipt is required, and contains a certificate by a responsible Military Officer, including Officers Commanding Volunteer Corps, that it is a <i>bond fide</i> public purpose, the Treasury Officer will issue the Remittance Transfer Receipt without further question; if he considers in any case that it is doubtful whether the purpose is a <i>bond fide</i> public purpose, he will, after issue, report the matter to the Accountant General for reference, if necessary, to the Controller of Military Accounts or Deputy Controller (in independent charge). |
| (2) Pay and Allowances | <p>(a) Of Military Officers on duty or on leave in India. To Paymasters, Deputy Controllers, Examiners or Divisional Disbursing Officers for remittance (beyond the military account circle in which serving. See Army Regulations, India, Vol. III, para. 65) of pay or allowances of a Military Officer on duty or on leave in India to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.</p> <p>(b) Of Military Officers out of India.
To Paymasters, Deputy Controllers, Examiners or Divisional Disbursing Officers in favour of the Agents in India of a Military Officer who has embarked from any port in India on account of pay, etc., which became due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.</p> |
| (3) Printed forms | For remittances to the Superintendent of Government Printing, Rangoon, in payment for printed forms by Regimental Officers who get cash allowances for printing. |
| (4) Queen's Military Widows' Fund | <p>To an Officer who is a subscriber to the Queen's Military Widow's Fund to the amount of his subscription to that fund.</p> <p>To Honorary Secretaries of branches for remittances on account of the fund.</p> |
| (5) Estates of Sepoys and Deserters | For remittance of the estates of deceased sepoy and deserters. |
| (6) For Mess or Regimental purposes. | To Regiments or Committees of officers, provided the sum to be remitted exceeds Rs150. |

NOTE.—The expression "regimental purposes" has reference to the purposes of Regimental Mess, Band and similar funds formed for the benefit of the regiment as a whole, and not of individuals. Remittances to meet payments for the purposes of a

* For the purposes of Article 143C the term "paymaster" is applicable to Officers Commanding regiments of Native Cavalry and Infantry, batteries of Native Artillery, detached half battalions, the Viceroy's and Governor's Body Guards, and the Officer Commanding the corps of Sappers and Miners or any of their companies. The term "paymaster" further includes the paymaster of the Karachi trooping depot, and applies generally to all military officers entrusted with similar duties.

regiment which are chargeable to Government do not come under this clause, but under Article 143C (1).

143D. To Officers in the Military Department in payment of cheques only *at par*.

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|---|---|
| (1) For public purposes . . . | In the case of British Regiments of Infantry and Cavalry and Batteries or Companies of Royal Artillery, and Native Corps, in part-payment of any of the regimental cheques. |
| (2) For private remittances of British Warrant and Non-Commissioned Officers and men (Departmental and Regimental). | To the extent of monthly pay and allowances in part-payment of any of the Regimental Paymasters' or other disbursing officers' cheques. |

NOTE.—The subscriptions of both Military and Civilian Members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance Establishment.

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|---|--|
| (3) For private remittances of Native Officers and men of Native Corps. | To the extent of monthly pay and allowances in part-payment of the first cheque drawn in each month. |
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143E. To Officers in the Military Department *at a premium*.

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|--|---|
| (1) For private remittances of Military Officers in Military employ and Chaplains. | To Military Officers in Military employ and to Chaplains for sums in excess of ₹150 in part or in full of their pay, at the time that pay is drawn, at a premium of annas eight for every ₹100 or fraction thereof, and subject to the restriction that no Remittance Transfer Receipts shall be drawn by one Presidency town upon another, or by any treasury in Annexure A to this chapter upon any other treasury in the same column of the Annexure. For Chaplains, moreover, no Remittance Transfer Receipts can be drawn upon a treasury in another Presidency. |
|--|---|

NOTE.—If a Military Officer requires a Remittance Transfer Receipt from a Civil treasury, he must tender a cheque on the treasury, or cash with a certificate from the Deputy Controller, Examiner of Military Accounts, Divisional Disbursing Officer or the Commanding Officer of a native battery or a native regiment to the effect that the amount forms a portion of the applicant's pay and allowances, and that he is entitled to the privilege of a transfer receipt.

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|---|---|
| (2) For purchase of Government Promissory Notes out of funds held in trust. | To Military Officers in Military employ in favour of the Comptroller General or Accountant General, Madras or Bombay, at the same rates of premium as are applicable to similar remittances made by Civil Officers.—Article 143B (2). |
|---|---|

Issue of Remittance Transfer Receipts by Military Account Officers.

144. The following are the cases in which the issue of Remittance Transfer Receipts on Civil treasuries by Military Officers is allowed:—

By Deputy Controllers, Examiners, Divisional Disbursing Officers, Field Paymasters and Station Supply Officer, Aden.	These officers (see list in Article 397, Note 1) may grant Remittance Transfer Receipts upon any Civil treasury on which they have no assignments for making casual payments, for any of the purposes and subject to the conditions mentioned in Article 143 C, D and E.
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These officers with the exception of the Station Supply Officer, Aden, may draw transfer receipts at par on any treasury in India for Military

Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittances by transfer receipts may not be made for sums of less than Rs50 in each case.

NOTE.—Remittance Transfer Receipts at par should not be used except by Field Paymasters for the purpose of making regular periodical payments.

Issue of Duplicates of Bills.

145. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

146. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original *together with* the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

147. (a) All parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

(b) The special rules applicable to cancellation of a sepoy's remittance receipt are given in Article 152.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

148. (a) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payee have been removed to the neighbourhood of a treasury different from that originally drawn on.

(b) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer" receipt on—

If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

149. In the case of sepoy's and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

150. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

151. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

152. These Remittance Transfer Receipts, if not presented for payment at the expiration of six months from the date of issue, should be considered as cancelled, and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt, or for the refund of the amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These Remittance Transfer Receipts may also be cancelled as provided for in Article 147.

Annexure A.

[Referred to in Article 143E (1).]

List of Treasuries.

Column 1.	Column 2.	Column 3.
Agra.	Ahmedabad.	Bangalore.
Akyab.	Ahmednagar.	Bellary.
Allahabad.	Amraoti.	Berhampore.
Bareilly.	Belgaum.	Calicut.
Benares.	Bombay.	Cocanada.
Calcutta.	Broach.	Madras.
Cawnpore.	Indore.	Mangalore.
Dacca.	Karachi.	Ootacamund.
Delhi.	Poona.	
Ferozepore.		
Hyderabad (Deccan).		
Jhansi.		
Jubbulpore.		
Jullunder.		
Lahore.		
Lucknow.		
Mandalay.		
Meerut.		
Moulmein.		
Murree.		
Nagpur.		
Naini Tal.		
Patna.		
Peshawar.		
Rangoon.		
Rawalpindi.		
Simla.		
Umballa.		

Annexure B.

[Referred to in Article 143A (1).]

1. District Funds (including District and Local Board's Funds), Ajmer-Merwara, Coorg, Central Provinces, Burma, Assam, Bengal, Bihar and Orissa, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay.
2. District Road Fund, Bengal. *and Bihar & Orissa*
3. Road Cess Funds, Central Provinces and Berar.
4. Pound or Cattle Pound Cess Funds, Ajmer-Merwara and Berar.
5. Dispensary Fund, Ajmer-Merwara.
6. ~~Education or Education Cess Fund, Central Provinces and Berar.~~
7. Jaglia Cess Fund, Berar.
8. Bazar Cess Fund, Berar.
9. Steam Boiler Inspection Fund, ~~Burma~~, Bengal and Bombay.
10. District Chawkidari Reward Fund, Assam, Bengal, and Bihar and Orissa.
11. Road Patrol Fund, Bengal. *and Pochna & Orissa*
12. Village Chawkidari Fund, Bengal. *& Bihar & Orissa*
13. Rural Police Fund of Oudh.
14. Irrigation Cess Fund, Madras.
15. ~~Proprietary Estates Village Service Fund, Madras.~~
16. Bhadrachalam Estates Village Service Fund, Madras.
17. ~~Dharamsala Fund, Malwa, Central India.~~
18. ~~Fund for fines levied under section 34 of Act V of 1861, Berar.~~
19. District Cess Funds, Burma.
20. Police Funds.
21. Imperial Service Local Charges Fund.
22. ~~Sambhar Badge Fund.~~
23. ~~Indian Famine Charitable Relief Fund.~~
24. Customs Badge Fund, United Provinces of Agra and Oudh.

See slip

Page 78, Annexure B—

Substitute the following for Item No. 19, as amended by the 10th list of corrections :—

"19. Jharia and Asansole Mines Board of Health and Jharia Water Board."

[17th List—1-4-17.]

Page 78, Annexure B, Chapter 9—

Add a new item :—

"19—Jharia Mines Board of Health and Jharia Water Board, Bihar and Orissa."

[10th list—1-10-15.]

Annexure B to Article 143A (1), page 78—

Substitute "Northern India Salt Revenue Badge Fund" for "Sambhar Badge Fund" against item 22.

1st List—10-3-18.

Page 78, Annexure B, Chapter 9—

Delete "Burma" from No. 9.

Add "and Bihar and Orissa" after "Bengal" against items Nos. 2, 11 and 12.

Cancel the following items :—

3, 6, 15, 17, 18 and 23 and renumber the items serially.

8th List—1-4-15.